

No. 36.
TREASURY DEPARTMENT.
OFFICE OF INTERNAL REVENUE, }
Washington, December 1, 1902.
*Decision of the Commissioner of Internal Revenue
relative to the Tax on the Manufacture of
Clabina.*

The Commissioner of Internal Revenue has heard the arguments of counsel in regard to the liability to taxation under the excise law of persons engaged in the manufacture of clothing, and makes the following statement and decision for the guidance of assessors and collectors:

The arguments submitted have been directed to two points: First—That clothing, under the law, is *not* a manufacture, and consequently not subject to taxation. Secondly—If a manufacture, and subject to taxation, the

It is claimed, that had Congress intended to tax foreign, the importance is such that it would have been mentioned in the articles enumerated in the 75th section. It is, however, to be considered that only a limited number of articles, subject to taxation under the law, are thus enumerated. The enumeration is limited to articles produced, as distinguished from those which are manufactured; to those manufactures which are peculiar to

character; to preparations which cannot be strictly classed either as productions or manufactures; and to manufactures, productions and preparations on which Congress saw fit to impose specific duties, or exceptional rates of ad valorem duties. Following the enumeration is a provision sufficiently broad in language to include every variety and form of manufactures not otherwise specially provided for. It is in these words: "On all manufactures of cotton, wool, silk, worsted, flax, hemp, lute-

It is claimed that the material or materials of which clothing is made are not enumerated under the phrase, "or of other materials." This interpretation does not seem to be justified by the language of the provision, nor is it sustained by the general policy of the

law. As leather is the material of which shoes are made, or paper the material of a variety of manufactures, so cloth may properly be regarded as a principal material in the manufacture of clothing, and as such is covered by the phrase, "or of other materials," in the section above referred to. It would also be a reasonable construction of the provision under consideration to say that the tax on three per cent. *ad valorem* is to be levied upon all manufactures of which "cotton" is the material, of which "wool" is the material, of which "silk" is the material, of which

"worsted" is the material. "wholly or in part," and so on through the list of articles enumerated in the statute.⁶ This construction would cover clothing, as it is a manufacture of which cotton, and wool, and silk, and worsted, wholly or in part, are the ultimate materials of which it is composed. But the language of the statute as the same language is used in daily business, it seems altogether reasonable to speak of clothes of the various sorts as the materials of which clothing is manufactured. Hence, upon either construction of this provision of the law, clothing must be regarded

That the tax should be assessed only on the value of the article as it is in the hands of the manufacturer, and as subject to an ad valorem duty of three per cent.

be assessed only upon the increased value thereof. A sufficient objection to this view is that the process treats of cloth and fabrics, and not of the individual pieces of which the value of such cloths, as "fabrics," when they have been subjected to the process of dyeing, bleaching, plaiting, or manufacturing. In the language of commerce and trade, cloth is a fabric, but a coat is not. Under this proviso, white cloths may be dyed and printed, brown cloths may be bleached, oil cloth, India-rubber cloth, enamel cloth, may be manufactured or prepared, and the manufacturer be liable to

over the value of the finished product. The tax on the intermediate product, on which the tax shall have been previously paid. This construction appears quite reasonable and adequate scope to the language employed; and this proviso being an exception to the general policy of the law, which is to tax each distinct manufacture at its full commercial value, no broader construction is warranted.

It is then, the decision of the commission, that clothing is a manufacture, and subject to taxation at the rate of three per cent. *ad valorem*, the value to be returned by the manufacturer.

It was represented by parties and counsel that the work of manufacturing is generally performed by persons who are not the owners of the materials, and who receive the garments cut, and made, and adapted to be worn by others. Upon this statement it was suggested that those who performed the larger part of the manual labor should be regarded as the manufacturers. This view does not seem to be warranted by the law. It is the general fact, that the manufacturer does not contribute any

considerable portion of the manual labor force is engaged in the branch of business which he has chosen to pursue. Indeed, in every important branch of the manufacturing industry, the manufacturer has the capacity to employ more labor than is actually necessary for the support and maintenance of the business. There seems to be no reasonable way why the operative employed in the manufacture of a tire of a coat should be regarded as the man who produces the tire or the coat, which would not apply with equal force to the weaver of cloth in a mill. It is sufficient to say that the construction of a kind of labor, if applied to every branch of manufactures

where reasons of equal force could be urged, would render the execution of the law, in the collection of taxes upon manufacturers, exceedingly difficult, if not impossible.

The decision upon this point, then, must be that the manufacturer is he who furnishes the materials, the money, and the skill employed in the management of the business.

Assessors and collectors will be further guided by printed decisions Nos. *five* and *six*.

No. 37.

TREASURY DEPARTMENT.

OFFICE OF INTERNAL REVENUE,
December, 1882.
*Decision in Reference to the Tax on Carpets and
Curtains.*
Carpets and curtains, when prepared by
dealers in those articles upon special order
to suit specified rooms and windows, are not
regarded as manufactures, nor liable to tax-
ation as such.

No. 38.
TREASURY DEPARTMENT

OFFICE OF INTERNAL REVENUE, }
December, 1862. }

Decision in Reference to Sails.

Sails, when made upon order and to suit a particular vessel, are not regarded as manufactures within the meaning of the Excise Law, and they are consequently exempt from duty.

No. 39.

TREASURY DEPARTMENT.

OFFICE OF INTERNAL REVENUE,
December, 1892.

*Decision in Reference to the Tax on Diamonds
and Emeralds.*

The tax on diamonds and emeralds, when
previously cut and prepared for setting, will
be assessed only on the value of the setting.

No. 40.

TREASURY DEPARTMENT.
OFFICE OF INTERNAL REVENUE,

The word "Agent" as used in the 74th and 75th sections of the Excise Act, is construed to mean either a person who is the exclusive agent of a manufacturer, or any person or firm selling goods on commission, designated by a manufacturer as his agent for the sale of his manufactures. In all cases the manufacturer will be required to make known to the Assessor or Assistant Assessor of the District, the name and place of business of the Agent so designated.

2-27 The St. Louis Republican estimates the loss in slaves in Missouri at 17,990, divided as follows: Western border counties, 4,216; other or southwest counties, 2,035; southeastern counties, 3,170; other (exposed counties), 4,350; remainder of the State, 4,219. In 1860 there were 115,000 slaves in the State, so that the present number is 97,010.

Secretary Smith received a present of a \$1,000 service of silver the other day. We expect he will go into the service some day.

Closing and Arrival of the Mails at the Louisville Postoffice.

Eastern, Western and Northern close at 12:00 p.m. and arrive at 12:30 p.m.
Southern close at 12:00 p.m. and arrive at 12:30 p.m.
Northern close at 12:00 p.m. and arrive at 12:30 p.m.
Western close at 12:00 p.m. and arrive at 12:30 p.m.
Northern close at 12:00 p.m. and arrive at 12:30 p.m.
Southern close at 12:00 p.m. and arrive at 12:30 p.m.
Northern close at 12:00 p.m. and arrive at 12:30 p.m.
Southern close at 12:00 p.m. and arrive at 12:30 p.m.
Northern close at 12:00 p.m. and arrive at 12:30 p.m.
Southern close at 12:00 p.m. and arrive at 12:30 p.m.

CITY NEWS.

Military Directory.

Brigadier-General Boyle, commanding United States forces in this city, has his headquarters at the Customhouse.
Major-General Smith, commanding the 10th Kentucky regiment, has his headquarters at the Customhouse.
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General Hospitals in Louisville.

No. 1—Corner of Ninth and Broadway streets.
No. 2—Prison Hospital, corner of Tenth and Broadway streets.
No. 3—Sixth street, between Walnut and Chestnut.
No. 4—Corner of Fifth and Main streets.
No. 5—For Explosive Diseases, Barstow street.
No. 6—Corner of Green and Third streets.
No. 7—On a hill east of Park Barracks.
No. 8—Fifth street, between Broadway and York.
No. 9—Corner of Market and Walnut streets.
No. 10—Walnut street, between Third and Hancock.
No. 11—Corner of Chestnut and Floyd, and City Hall.
No. 12—Corner of Magazine and Ninth streets.
No. 13—Corner of Green and Third streets.
No. 14—Corner of Brook street and Broadway (for colored).
No. 15—Griffin House, Newburg pike.
No. 16—Walton's Hotel, Jeffersonville, Ind.
No. 17—Bible Avenue, Shelbyville, Ky.
No. 18—Fifth street, between Broadway and York.
No. 19—Johnson House, between the Barstow and Newburg turnpikes.

CIRCULAR.

DEMOCRAT OFFICE.

LOUISVILLE, December 31, 1862.

In consequence of the large increase in the cost of printing material, we shall, after Saturday, December 31, 1862, increase the price of the Democrat to dealers half a cent per copy over present rates.

W. E. HUGHES & CO.

Our country patrons are reminded that henceforward the Daily Democrat, to the country, costs sixty cents per month, or \$6.00 per year—always in advance.

Advance of Subscriptions.

The rapid advance in paper—now nearly one hundred per cent. more than it was some two months ago—compels us to increase the rates of subscriptions for the Democrat or abandon the business.

We trust the increased cost of paper will not continue; but from present indications it will advance to a still higher figure. To enable us to continue, we have fixed our figures as follows:

Daily in city (payable quarterly) one year.....\$10.00
Daily in city (in advance) one year..... 8.00
Daily in country one year..... 6.00
Daily to country one month..... 60
Weekly (single copies) one year..... 2.00
Weekly five copies (and one copy for getting up club)..... 10.00

We reluctantly advance to these rates; but the imperative necessity, on account of the increased cost of all printing material, compels us to the step. It is but a trifle additional to each patron, but enough in the aggregate to ruin any establishment that would undertake to continue to furnish papers at old rates.

Subscriptions paid to the Carrier, 16 cents per week.

REMOVAL.

The LOUISVILLE DEMOCRAT OFFICE has been established on the South side of Green street, one door from the Customhouse, on the square between Third and Fourth streets, in the building formerly occupied by the Louisville Courier.

We part with our neighbors and friends on Third street reluctantly, and with the old domicile, in which, for more than twelve years, the Democrat has been published. The building on Green street was planned and built expressly for the printing business, and affords superior facilities for our widely increasing business. In our new locality, adjoining the Customhouse, we feel that the place is still more central and more convenient to our patrons.

To one and all we extend our thanks for the generous favors bestowed in the past, and we shall try to be more worthy of them in the future.

John Morgan Whipped.

Official information was received yesterday to the effect that John Morgan's rebel cavalry had received a terrible thrashing Monday at Rolling Fork bridge, by Colonel Harlan and his gallant Kentuckians, who have been in pursuit of Morgan for sometime.

The fight lasted one hour and a half, after which the rebels fled in disorder, rushing into the stream, which was much swollen. A great many of them were either drowned or shot. Colonel Harlan's loss was slight, if any, while the rebels had a great many killed. Morgan's men are still on the flight, with Col. Harlan's forces in close pursuit. It is to be hoped that they will be captured, and they, no doubt, will be, for Col. Harlan and his brave boys always get what they go after.

ARRIVAL OF PAROLED PRISONERS.—A portion of the Ninety first regiment Illinois Volunteers, who were captured and paroled by Morgan, at Elizabethtown, the other day arrived in the city yesterday, having walked on foot the entire distance—some coming by way of the turnpike to the mouth of Salt River, others through the woods, and up the railroad track. It is supposed the entire regiment will be here this evening, as they left Elizabethtown about the same time.

MAJOR HELVETI.—We were pleased to meet Major Helveti on the street yesterday morning. He has been duly exchanged, and is detailed here for special duty. The Major looks well, and is in the health.

WANTED.—A competent, sober negro man, to assist in a printing office. Inquire at the Democrat office.

WANTED.—A tidy negro girl, of twelve or thirteen years, for nurse. Address H. Democrat office.

Latest from John Morgan.

Reputed at New Haven.

Retreating Out of the State.

We gave, in last evening's News, a statement of an engagement on Monday, between Morgan and Colonel Harlan, of the 10th Kentucky regiment, in command of a brigade. Further information confirms the main points of that statement. After the issue of the Evening News, the rebels circulated all sorts of reports and rumors—one that Morgan and Harlan had fought again; that Morgan had gained a complete victory, cutting off their forces to pieces, and killing Colonel Harlan. The latest news last night represents the affair as follows:

Monday morning Harlan made an attack on Morgan, at the Rolling Fork, and after a severe engagement of an hour and a half repulsed the rebels with considerable loss to them. Harlan's loss was two killed and three wounded. Among them, Lieut. Polle, of Smithwick's battery, was wounded and has since died. The number of Morgan's killed and wounded is not reported authentically; but we learn that it was quite large compared with ours. The prisoners taken from him were one Captain and six privates. He retreated to Bardonia, at which place he spent Monday night, and yesterday morning took up the line of his retreat in the direction of Springfield.

It was reported that after the fight at Rolling Fork, Morgan divided his forces. This we think probable, as a messenger reported to Col. Harlan that our forces at New Haven had an engagement yesterday morning with the rebels, and repulsed them. This fight was no doubt with one wing of Morgan's forces, which subsequently, according to our reports, passed through Hodgenville; the other wing, as stated, going to Bardonia, thence to Springfield. A scout reports that the rebel Colonel Basil Duke was seriously, if not mortally wounded, in the engagement at Rolling Fork.

It is evident that Morgan is trying to get out of the State as rapidly as possible, and has divided his forces so as to scatter or divide pursuit. We presume the main body with him will push on through Springfield, Lebanon, Liberty and Jamestown, crossing the Cumberland at Rowens, and thus out of the State, through Albany; while the other portion, after leaving Hodgenville, will bear off toward Pike Royal, going out of the State via Tompkinsville. But we trust, if this is his programme, that it will be destroyed. Col. Jacob with the Ninth Kentucky cavalry is at or in the vicinity of Columbia, and he, in conjunction with the cavalry Col. Harlan had, can seriously annoy any party, if not cut them off, while we doubt not, our forces at Glasgow will be on the watch for the other party. We sincerely trust our forces will be active, vigilant, and rapid, and that, if possible, his retreat will be cut off entirely.

So far as we can learn the damages along the railroad are not so extensive as at first reported. The destruction of the trestle work at Muldraugh's hill is a great disaster, which will no doubt require weeks to repair, but be it said that, Morgan has destroyed only two small bridges near Lebanon Junction. These can be repaired in a very few days; and these we learn are the extent of his injuries along the road and his batteries.

We regret to learn that Lieut. John Speed, of Gen. Gilbert's staff, was captured near Muldraugh's hill, and robbed of his clothing, purse and watch.

From Rosecrans' Army.

Two or three gentlemen arrived yesterday from Nashville, which place they left Friday evening or Saturday morning. They report that Gen. Rosecrans has gone in force upon Murfreesboro, and that on Friday the attack was in progress, and had been for several hours when they left Nashville. One of these gentlemen reported that Rosecrans had captured the rebels at Murfreesboro, and driven them out, but we scarcely credit the report. We have no doubt he has done so before this time, but we do not think it was done Friday. The rebels were prepared to make a desperate stand at that point, and if they did they had been a fierce engagement.

THEATER.—"Thalaba" was again produced last night in good style. Mr. McAuley has recovered from his indisposition as to take his part, and all the other principal characters were well sustained. Among them Mr. and Mrs. Vandoren, Mr. Golden, Mr. Dawson, Mr. Drake, Miss Schenck, Della Golden, and others, whose names do not just now occur to us. Goto-night and see this play.

COUNCIL MATTERS.—The two boards of council were in session last night, but nothing of importance was done. Dr. G. W. Ronald, President of the Common Council, handed his resignation as a member of the council to take effect from and after the 1st of January. At the next meeting of the Council there will be two vacancies to fill in the Common Council and a City Engineer to elect.

As will be seen per advertisement, the World's Star Band of Minstrels will offer one of their splendid entertainments at Masonic Temple, on Thursday night. They come to our city highly recommended, and we learn that they are a No. 1 troupe. Their songs and ballads are of the latest, and their music and burlesques are said to be very fine.

The train from Lexington came in on time last evening. All was quiet at Lexington—no fears being entertained of the presence of Morgan in that vicinity; though there are a few who feel somewhat disappointed, having prepared a hot and sumptuous Christmas dinner for John and his lady-love. We guess he would prefer it cold, as he didn't "come to time."

At the regular annual election held at Masonic Temple, Saturday evening, December 27, the following officers were elected in Falls City Lodge, No. 376: R. G. Hawkins, W. M.; J. C. Munger, S. W.; J. C. Gilbert, J. W.; J. J. Gilmore, Treasurer; W. M. Elliott, Secretary; Geo. B. Williams, S. D.; W. H. Cloud, J. D.; R. C. Matthews, J. S. and T.

Some folks in Cincinnati came near fighting a poor Hoosier to death on Monday. In fact they were about to hang him, charging that he was the veritable John Morgan in disguise. He proved himself to be Wm. Harrison, of Indiana, and the crowd "skedaddled."

"Sing to me, Mary," is the title of a beautiful ballad, composed by Prof. William Plato, and issued by D. P. Fauds, Esq., Main street. The words and music are happily wedded together, constituting a beautiful song.

ARRIVAL OF SUGAR AND MOLASSES IN NEW ORLEANS.—From the 13th to the 18th inst., 2,451 hds of sugar and 3,865 bbls of molasses were received at New Orleans. Of this quantity 1,945 hds of sugar and 848 bbls of molasses were from the interior.

The price of milk has advanced to seven cents per quart in Cincinnati. The bakers held a meeting there, and agreed to raise the wages of journeymen bakers twenty-five per cent.

The pork packing season at Indianapolis is about to close. Four houses in that city have slaughtered 74,000 hogs this season. There are about 10,000 yet in the pens which will be killed.

Ample room has been made in the hospitals for the sick and wounded soldiers from Elizabethtown and other points along the railroad. They are expected to arrive soon.

DETAINED.—On account of the bad weather the steamer Commercial, Capt. Archer, did not get off yesterday, but will positively leave this afternoon at 2 o'clock.

NEW ORLEANS THEATRICALS.—In our late files of New Orleans papers, we find the following actors and actresses, well-known, most of them in this city, playing at the theatres.

Mrs. W. C. Gladstone, a great favorite in Louisville, and leading woman here in the days of E. L. Felton, as stage manager. Mrs. Alexina Fisher Baker, at one time leading woman in the Louisville theatre. Miss Angela Sefton, Mrs. Preston, and Miss Chippendale; Mr. Lewis Baker, some years ago lessee and chief manager of the Louisville theatre. Viuing Bower, also among us in Baker's time as low comedy man, and Messrs. Geo. Ryer, Rand, and Goley Spaulding, and Rogers, have the academy of music with a band of minstrels.

EXCISE STAMPS.—Postmaster S. Reed has received a full supply of stamps for the payment of the excise tax, which he offers for sale in sums of any amount.

Samuel Mullins, a member of the 10th Kentucky volunteers, was arrested in Cincinnati Monday for riotous and outrageous conduct, and fined \$45.

An Eastern exchange says: "We are having blue shagging here present." So is Col. Harlan out here in Kentucky—slaying the guerrillas.

We thank Mr. Hester, the popular Adams Express Company messenger, for latest Eastern papers in advance of the mails.

Twenty-five paroled rebel prisoners were sent forward from this city en route for Vicksburg Monday evening for exchange.

The iron-clad floating battery Palapaque arrived at Philadelphia on Wednesday night, from Wilmington.

Messrs. Jarvis & Co. have slaughtered about 13,500 hogs at their extensive porkhouse this season.

The person who advertised a locked lost will please call at the clerk's desk for it.

It seems the guerrillas are making bold adventures in the Green River country.

Parson Brownlow will deliver a lecture in Cleveland, Ohio, on Thursday night.

Messrs. Guthrie & Co., Main street, received a large lot of cotton yesterday.

Jeff Davis and Joe E. Johnson were at Jackson, Miss., on the 18th inst.

We received New Orleans papers of the 18th inst. by last night's mail.

Local Notices.

There will be several large consignments of goods closed out at the auction sale this morning by J. Kahn & Co. Merchants should be there by ten o'clock.

The special attention of furniture buyers is called to Mr. C. S. Spencer's sale of Mr. H. W. Wilson's real estate on Magazine street, between Ninth and Tenth, this morning, at 10 o'clock.

Have you seen the glass attachments to the Wheeler & Wilson Sewing Machine? The new braider is acknowledged by every one who has seen it, as the most wonderful thing yet brought out. Call and examine for yourself, at our office, No. 1 Masonic Temple.

WM. SEMER & CO., Agents.

The Wheeler and Wilson Sewing Machine is acknowledged to be the best family machine ever offered to the public. With the late improvements, consisting of a single glass cloth presser, and improved button, the loud and corrier, all of which accompany our improved machines, render it far superior to any in the market. Call and examine for yourself. These machines sold in the United States. Every machine warranted for three years.

WM. SEMER & CO., Agents.

REMEDIES FOR CHAPPED SKIN.—Basil's Ammoniac and Cold Cream, Raymond's Glycerine Cream, fine British Glycerine, "our care for chapped hands" (the latter particularly adapted to the use of mechanics), all of which are of excellent remedies, and sold at our Medicine and Variety Store, 74 Fourth street, near Market.

RAYMOND & TYLER.

HEADQUARTERS PROVOST MARSHAL, Louisville, Dec. 26, 1862.

General Order No. 6.

At the request of the civil authorities, keepers of saloons have pledged themselves, in case of disturbance, to close immediately, general orders No. 5 are so far modified as to permit coffeehouses, &c., to open, and remain open until December 31st, 1862, at 8 o'clock p. m., when they will close, and remain closed until daylight January 1st, 1863.

SEELY HARNEY, Provost Marshal.

Fathers, brothers, husbands, sons, friends, you will each of you be making a New Year's present. Let us pause here a moment, and think, "What shall I buy?" and then let your mind revert to scenes of domestic happiness and comfort, and how much can be done by the appliance of art and skill for their increase that happiness and comfort; our word for it, and the first thought will be the Sewing Machine. Give us efforts to enjoy the sunshine of life, therefore, we say combine good with pleasure, by all means purchase a sewing machine; let it be a Grover & Baker, pronounced to be the most perfect, and in price placed within reach of every one. Think of this; call at their warehouses, No. 5, Masonic Temple, Fourth street.

PORT-FORTH KENTUCKY INFANTRY—Avoid the Draft!—The War Department having authorized the raising of nine months' men in lieu of the draft in Kentucky, Colonel Isaac Shelby Ford has been authorized by Governor Robinson to recruit a regiment of nine months' men, to be mustered into the service of the United States as infantry. They will be entitled to the same pay, clothing, and allowances as other troops, except that they will receive no bounty. In all other respects, they will be on the same footing as other troops heretofore raised in this State.

John M. Semple, of Louisville, is associated with Colonel Todd as Lieutenant-Colonel, and James T. Bramlette, of Adair county, as Major.

Those who desire to raise companies for this regiment (Fourth Kentucky), will address Colonel Todd, at Shelbyville, Lieutenant-Colonel Semple, at Louisville, or Major Bramlette, at Columbia, Kentucky; when they will receive the proper authority to progress with the work.

AN IMMENSE stock of men's and boys' clothing, at J. M. Armstrong's, on Main, opposite the National Hotel, comprising all sizes of boy's clothing, from four years to the largest youth's size. Men's clothing—a very elegant stock of dress suits, business suits, heavy blue beaver overcoats, cape coats, All, medium and low price goods just opened, and for sale low.

HEADQUARTERS TWENTY-EIGHTH REG. KY. VOLS., Louisville, Dec. 23, 1862.

All officers and enlisted men belonging to the Twenty-eighth regiment Kentucky Volunteer Infantry, now in the city, will report themselves at Camp Boyle, in Preston's Woods, immediately, or be considered as deserters, and treated accordingly.

By order of COL. W. P. BOONE.

30 bags cotton yarn, assorted sizes.

60 bales hating.

300 bags Rio coffee.

50 hds. New Orleans sugar.

20 butts Virginia tobacco.

40 butts Missouri and Kentucky do; for sale at lowest market rates, by GLAZEBROOK, Bro. & Co., 630 Main street.

Those selecting presents for friends in the army, will find at Green & Green's many articles useful as well as beautiful—beaver clothing, gloves, scarfs, ties, elegant woolen shirts, and a variety of articles of comfort in profusion.

SILVER-PLATED WARE.—A very large assortment for holiday presents at Gay's Old Palace, corner of Fourth and Main streets.

SPECIAL NOTICES.

MILLINERY.

No. 100 Fourth st., Louisville, Ky.

Mrs. J. A. BEATTIE

Manufacture of

PARIS MILLINERY,

embracing all articles in this line of business, of the latest and newest styles, which she is disposed to sell low for cash.

TOILET ARTICLES of the most approved taste and in great variety on hand. Having a very large stock of Ribbons, Lace, Feathers, Flowers and Bonnet Material on hand, the trade will be supplied at the lowest rates. Terms cash.

Orders promptly and faithfully filled.

Call at 100 Mrs. J. A. BEATTIE.

Coal! Coal! Coal!

N. W. HUGHES,

Wholesale and Retail Dealer in the Best Quality of PITTSBURGH & YOUNGHOUGHEN COAL.

Having devoted my exclusive attention during the last season to the selection of the best quality of coal, I feel justified in offering to the public, Coal of the best quality, by the large or small load, or by retail, at unusually low prices to suit the times, at my office, No. 100 Fourth street, between Main and Water, east side. I buy and sell exclusively FOR CASH, and guarantee to retail customers good weight, as my coal is all weighed by a sworn Coal Inspector, N. W. HUGHES.

A PYRAMID OF FACTS!

Concerning CRISTADORO'S HAIR DYE!

It is pure, instantaneous, imparts a perfect black, or a magnificent brown, in the space of ten minutes; is colorless, does not stain the skin, and has never been known to fail!

CRISTADORO'S EXCELSIOR HAIR DYE, Manufactured by J. CRISTADORO, 6 Astor House, New York. Sold everywhere, and applied by all Hair Dressers.

Price \$1.50 and \$3 per box, according to size. de15 d&w

CRISTADORO'S HAIR RESTORATIVE is invaluable with his dye, as it imparts the utmost softness, the most beautiful gloss, and great vitality to the hair.

Price 50 cents, \$1 and \$2 per bottle, according to size. de15 d&w

TO THE YOUNG OR OLD, Male or Female, If you have been suffering from a habit indulged in by THE YOUTH OF BOTH SEXES, WHICH CAUSES SO MANY ALARMING SYMPTOMS, It is the greatest evil which can befall MAN OR WOMAN. Symptoms enumerated in advertisement, and if you are a sufferer, Cut out the Advertisement, And send for it at once. Delays are dangerous. Ask for Hulse's Hair Restorer. Take no other. Cures guaranteed. Beware of Counterfeits and Imitations. de15 d&w

Dr. Roback's Stomach Bitters.

The following is an extract from a business letter of a firm in Louisville, who are selling one hundred dozen Bitters per month.

"Having had twenty years' experience in compounding medicine, we take the liberty of saying that your Stomach Bitters are the best we have ever used, and that our patients are daily doing us the honor to purchase them, and to give us the most flattering testimonials, and to restore the weak than anything else offered to the public."

(Signed), W. & H. BURKHARDT, Louisville, Ky., June 10, 1862.

Sold, wholesale and retail, by them. See advertisement.

de15 d&w

The Soldier's True Friend.

For over forty years Doctor Holloway has been supplying all the armies of Europe with his PILLS and OINTMENT, which have cured thousands of soldiers of all diseases, and have been the means of saving many a life. For sale by the Druggists and country storekeepers, and by the manufacturer, THOMAS J. HENSHAW, Philadelphia.

A World's Fair Medal and four First Premium Silver Medals have been awarded it, as being the best in the market. For sale by the Druggists and country storekeepers, and by the manufacturer, THOMAS J. HENSHAW, Philadelphia.

Dr. Holloway's Ointment is free from unpleasant taste, and three times the strength of the common Calomel Ointment.

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